

Administration Policy Manual Information

Information Security (APM 1.31)

The department's information files and automated information systems contain confidential information. The security systems surrounding tax, motor vehicle, and driver or nondriver records are designed to protect and preserve the confidentiality and integrity of information. As a department employee or independent contractor with the department, you hold such a responsibility as well.

Authorization to access accounts is limited to those accounts or returns to which you are assigned. Do not access, research, or change your own return or that of a relative, friend, neighbor, co-worker, celebrity, well-known taxpayer, or any other taxpayer, unless authorized to do so as part of your official duties.

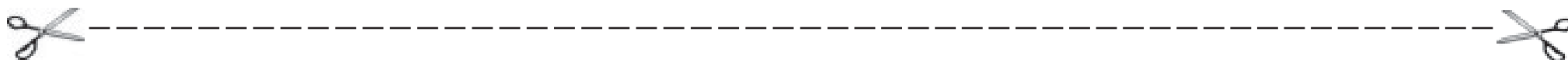
Do not access, research, or change any account or return in which you have a personal or financial interest, or any interest which is not related to your assigned duties. In the event of a conflict of interest, notify your supervisor.

Disclosing or accessing confidential information without authorization may result in immediate termination of employment as outlined in APM 2.06.



Confidentiality Policy

As an employee of the Missouri Department of Revenue (or an independent contractor with the department), you are required to comply with state and federal laws regarding the laws of confidentiality. The following state statutes and federal codes describe the violations and penalties that you could face if you disclose or access confidential information without authorization. Please read the information included in this pamphlet and return the signed statement below to your supervisor.



*PLEASE SIGN PREVIOUS PAGE, DETACH,
AND RETURN TO YOUR SUPERVISOR IMMEDIATELY.*

*PLEASE SIGN NEXT PAGE, DETACH,
AND RETURN TO YOUR SUPERVISOR IMMEDIATELY.*

Tax Information Confidentiality

RSMo §32.057 - Confidentiality of Tax Returns

It is unlawful to inspect or divulge any information obtained by the department in connection with the administration of the tax laws of this state, except as authorized by this statute. Penalty: Any violation can result in a conviction of a class D felony.

IRC §7213 - Unlawful Disclosure of Information

It is unlawful for any person to willfully disclose to another person any Federal return or return information, except as authorized by this title. Penalty: Any violation shall be punishable upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than five years, or both, together with the cost of prosecution.

IRS §7213A - Unlawful Inspection of Information

It is unlawful for any person to willfully inspect any Federal return or return information, except as authorized by this title. Penalty: Any violation shall be punishable upon conviction by a fine in any amount not exceeding \$1,000, or imprisonment of not more than one year, or both, together with the cost of prosecution.

IRC §7431 – Civil Damages for Unauthorized Disclosure or Inspection

Taxpayers can bring a civil action for damages in a district court of appeals against any employee who inspects or discloses any Federal return or return information in an unauthorized manner. Penalty: The damages due a taxpayer (plaintiff) by the employee (defendant) are the greater of: a) \$1,000 for each act of unauthorized inspection or disclosure, or b) the actual damages sustained by the plaintiff (including punitive damages due to gross negligence), plus the cost of action.



WHEREAS, in the course of its official business, the Missouri Department of Revenue receives and possesses certain information which is confidential pursuant to state and federal law; and,

WHEREAS, by virtue of my employment or contractual responsibilities, I may have access to the aforesaid confidential information,

NOW THEREFORE, I, _____, do solemnly swear and affirm that I shall abide by the laws of the state of Missouri, including but not limited to §§32.057, 32.090, and 32.091 RSMo, the laws of the United States of America, including but not limited to 26 U.S.C. §§7213, 7213A and 7431, and 18 U.S.C. §2721 and the duly promulgated regulations and policies of the Missouri Department of Revenue regarding authorized access to, and inspection and disclosure of, confidential information. I shall not reveal the condition or affairs of any individual, corporation, partnership, association, or of any other person, firm or institution, or any facts pertaining to same that may come to my knowledge by virtue of my official position, unless required by law to do so in the discharge of the obligations of my position. I understand that the unauthorized disclosure of confidential information may result in the imposition of criminal and civil penalties.

Signature

Date

Motor Vehicle and Driver Record Confidentiality

18 U.S.C. §2721 – Prohibition of release and use of certain personal information from State motor vehicle records

Personal information in a driver or nondriver record or motor vehicle registration is closed. The Department of Revenue, and any officer, employee, or contractor thereof, shall not knowingly disclose or make available personal or highly personal information contained in driver or motor vehicle records to any person or entity except as permitted by the Driver Privacy Protection Act (DPPA).

RSMo §§32.090 & 32.091 – Disclosure of personal information

Personal information obtained by the department shall not be disclosed to any person requesting such information unless:

- The person or entity completed Form 4681, Request from Record Holder, or
- The person or entity applies for and receives a security access code assigned by the Department of Revenue. To receive an access code, a person or business must complete Form 4678, Request for MV/DL Records/Security Access Code.

It is unlawful for employees or independent contractors with the department to inspect or divulge any driver, nondriver, or motor vehicle record to any person without proper authorization under the DPPA and RSMo 32.091. Do not access, research, or change any record in which you have a personal or financial interest, or any interest which is not related to your assigned duties. In the event of a conflict of interest, notify your supervisor.



Witness Signature

Date